

INSTRUCTIONS FOR ANNUAL TRANSMITTAL OF 1099 FORMS

Any 1099 statements you distribute that contain Colorado state withholding must be sent to the department. Attach this form to the total withholding statements (1099s) that were furnished to each payee.

- If you use the alternate methods for filing (WHO/e-mail/magnetic media) you need only submit this form if an amount appears on 3A or 3B. Attach this form to your submission if required.
- If you file paper 1099 statements, you must always attach this form before submitting.

For additional information see FYI Income 2.

DUE DATE - This form must be postmarked on or before:

- ACTIVE (OPEN) ACCOUNTS the last day in February following the end of the year in which withholdings were made.
- INACTIVE (CLOSED) ACCOUNTS within thirty (30) days of the business closure.

Should either due date fall on a weekend or holiday, it will be extended to the next business day.

COMPLETING THE TRANSMITTAL FORM

- Line 1 Enter the total amount of state tax withheld from all Colorado employees per 1099s.
- Line 2 Enter the total Colorado withholding payments you remitted. DO NOT INCLUDE PENALTY AND/OR INTEREST you paid.
- Line 3 If amount on lines 1 and 2 are the same, enter a zero on line 6.
- Line 3A Additional tax - If line 1 is greater than line 2, complete lines 3A, 4, 5, and 6.
- Line 3B Tax Refund - If line 2 is greater than line 1, complete line 3B. A tax refund will be issued to you automatically upon processing if form is filed timely, the refund is

for less than \$500.00 and there are no outstanding delinquencies on the account.

Lines 4 **PENALTY** - Enter 5% (.05) of tax due or \$5.00, whichever amount is greater, for any payment made after the due date, add 1/2% (.005) additional penalty for each additional month you are late up to a maximum of 12% of the tax due. The minimum late filing penalty is \$5.00.

Line 5 **INTEREST** - Enter the interest computed on the balance of the tax due if you are filing this return after the due date. Interest is due at the current statutory rate of .42% (.0042) for **each** month payment is received after the due date. Refer to **www.TaxColorado.com** for additional assistance.

Line 6 **TOTAL AMOUNT DUE** - List the sum of lines 3A, 4 and 5 - or zero, if instructed to do so from line 3.

RETAIN TOP PORTION FOR YOUR RECORDS.

1 Colo. income tax withheld per 1099s	
2 Colo. income tax withheld and paid	
3 A. Additional Tax or B. Tax Refund	
4 Penalty	
5 Interest	
6 Amount Paid with this report	
DATE PAID	



**DETACH FORM
ON THIS LINE**

Mail reconciliation together with 1099 forms to:
Colorado Department of Revenue, Denver CO 80261-0009

MAKE A COPY FOR YOUR RECORDS

MAIL COMPLETED FORM WITH PAYMENT TO THE COLORADO DEPARTMENT OF REVENUE

COLORADO DEPARTMENT OF REVENUE ANNUAL TRANSMITTAL OF STATE 1099 FORMS

		Round all amounts to the nearest dollar.			
ACCOUNT NO.		PERIOD		NUMBER OF 1099s ATTACHED	
Signed under penalty of perjury in the second degree.				1020-130 13	
Signature		Date		DUE DATE	
S.S. NO. 1					
S.S. NO. 2					
F.E.I.N.					
		The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.			
		1 Total Colorado income tax withheld per 1099s attached		00	
		2 Total Colorado income taxes withheld and paid during year		00	
		3 A. ADDITIONAL TAX DUE (100) or B. TAX REFUND (415)		00	
		4 PENALTY (200)		00	
		5 INTEREST (300)		00	
		(355)			
		6 Total AMT. PAID with this report		\$.00	